<u>Abstract</u>

On a first magnetic layer 27, is formed a ring-shaped insulating layer 28 whose air bearing surface side edge defines a reference position for a throat height, and after forming a write gap layer 29, a second magnetic layer 30 is formed such that the second magnetic layer extends over the ring-shaped insulating layer 28. The write gap layer is selectively removed by performing an etching process using the second magnetic layer as a mask, and then the first magnetic layer is partially removed over a part of its thickness to form a trim structure. After forming a thin film coil 33, 35 within the ring-shaped insulating layer, a third magnetic layer is formed to be brought into contact with a rear portion of the second magnetic layer 31. The third magnetic layer may be contacted with a surface, a surface and side walls or a surface, side walls and an end surface of rear portion of the second magnetic layer. In the thin film magnetic head, a pole chip defining a track width is narrow, magnetic flux saturation and leakage of magnetic flux can be suppressed in spite of a short throat height, and a high recording efficiency can be attained. The invention provides a method of manufacturing easily the thin film magnetic head having such superior performance with a high yield.